

### **REMARKS**

Further to the Office Action dated December 15, 2004, Applicants request consideration and allowance of the above-identified application. By this Amendment, claims 1, 10-12, 15, 25, 26 and 30 have been amended, and claim 5 has been canceled. The subject matter set forth in dependent claim 5 is now included in independent amended claim 1. Additionally the amendments to the remaining dependent claims corrects dependency and account for the removal of the step numbering in independent claim 1. Accordingly, claims 1-4 and 6-33 are pending for consideration, of which claims 1 and 31 are independent. Applicants respectfully request reconsideration and allowance of all the pending claims.

Turning to the Office Action, claims 1, 2, 13-16, 18, 19, and 22 are rejected under 35 U.S.C. 102(b) as being anticipated by U.S. Patent No. 5,995,184 to Chung et al. (hereinafter "Chung"). Also, claims 1, 5, 7, and 27 are rejected under 35 U.S.C. 102(b) as being anticipated by U.S. Patent No. 6,157,427 to Saynor et al. (hereinafter "Saynor").

Also, the Office Action has rejected claims 3-5, 8-12, 15, and 21 under 35 U.S.C. 103(a) as being unpatentable over Chung in view of U.S. Patent Application Publication 2003/0067572 to Umeda et al. (hereinafter "Umeda"). Claims 6, 23, and 24 are rejected under 35 U.S.C. 103(a) as being unpatentable over Chung in view of U.S. Patent No. 5,399,390 to Akins. Claims 17, 20, and 21 under 35 U.S.C. 103(a) as being unpatentable over Chung claims 25, 26, and 28-33 are rejected under 35 U.S.C. 103(a) as being unpatentable over Chung in view of U.S. Patent No. 5,619,352 to Koch et al. (hereinafter "Koch") and Saynor. In view of the comments that follow, Applicants respectfully traverse this rejection.

An exemplary embodiment of the present invention, as now recited in independent claim 1, is directed to a method for manufacturing an optical compensator on a transitional substrate. The method comprises applying a retardation layer on the transitional substrate, applying a first orientation layer on the retardation layer aligning said first orientation layer, and applying a first anisotropic liquid crystal material on said first orientation layer. Applicants respectfully submit that the various combinations of references applied as described above do not teach or suggest all features of the presently claimed invention.

For example, Applicants respectfully submit that the prior art of record does not disclose or suggest “applying a retardation layer on the transitional substrate” and “applying a first orientation layer on the retardation layer”, as now set forth in independent claim 1. Specifically, with regard to the rejection of the features of claim 5 (which has been incorporated into independent claim 1), the Office Action indicates that the Saynor patent discloses element 26 illustrated in Figure 8, which allegedly teaches the claimed retardation layer. Applicants respectfully traverse this interpretation of the Saynor patent.

The Saynor patent is directed to an optical device with combined alignment and anisotropic layers. As illustrated in Figure 8 of Saynor, layers 16 and 26 are indicated as retarder layers while layer 12 is an alignment layer and layer 14 is an orientation layer. Specifically the alignment layer 12 is placed on a substrate 10. Next, retarder layer 12 is placed on the alignment layer 12. Since an alignment layer 12 is placed on the substrate, Applicants respectfully submit that Saynor does not disclose applying a retardation layer on the transitional substrate, as recited in independent claim 1.

Additionally, in a second rejection of dependent claim 5, a combination of Chung and Umeda is employed. The Office Action admits that Chung does not disclose application of a retardation layer to the transitional substrate, and supplies Umeda to solve Chung’s deficiencies. Specifically, the Office Action states that Umeda teaches a retardation layer by disclosing the transport support illustrated in Figure 1 of Umeda. Applicants, however, respectfully submit that Umeda does not teach such a layer.

Initially, Applicants note that Umeda discloses a transparent support 1. However, as illustrated in Figs. 1-3, Umeda does not disclose “application of a retardation layer on the transitional layer, as recited in independent claim 1. In fact, it appears that the transparent support 1 is used as the base for preparation of the optical compensation sheet. As described in paragraph 328 of Umeda, the dope composition 1 is incorporated and tightly closed in a vessel and maintained at 80° C while pressure is applied and removed from a stainless steel belt. Moreover, in paragraph 330 of Umeda, an oriented layer is coated on the support. Thus, Applicants submit that Umeda does not disclose “application of a retardation layer on the transitional layer, as recited in independent claim 1. Thus, even if the Chung and Umeda patents were combined, as alleged in the Office

Action, the present invention would not result. Applicants submit that contrary to the assertions made in the Office Action, the combination of Chung and Umeda do not teach or suggest application of a retardation layer on the transitional layer, as recited in independent claim 1.

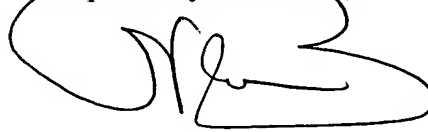
Additionally, independent claim 31 is directed to a method for manufacturing an optical compensator. The method includes, among other steps providing a transitional substrate and applying a retardation layer to said transitional substrate. As a result, Applicants submit that independent claim 31 is allowable for at least the same reasons as described above with regard to independent claim 1.

Dependent claims not specifically addressed add additional limitations to the independent claims, which have been distinguished from the prior art and are therefore also patentable.

In conclusion, none of the prior art cited by the Office Action discloses the limitations of the claims of the present invention, either individually or in combination. Therefore, it is believed that the claims are allowable.

If the Examiner is of the opinion that additional modifications to the claims are necessary to place the application in condition for allowance, he is invited to contact Applicant's attorney at the number listed below for a telephone interview and Examiner's amendment.

Respectfully submitted,



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Attorney for Applicant(s)  
Registration No. 29,134

Nelson A. Blish/tmp  
Rochester, NY 14650  
Telephone: 585-588-2720  
Facsimile: 585-477-4646

If the Examiner is unable to reach the Applicant(s) Attorney at the telephone number provided, the Examiner is requested to communicate with Eastman Kodak Company Patent Operations at (585) 477-4656.